

CU-OMS

(T. D. 50678)

504.50 app 801-802

Free entry—Effects of United States personnel and evacuees

Personal and household effects of certain classes of persons in the service of the United States, their families, and evacuees entitled to free entry under Public Law 633, approved June 27, 1942

[This document inserts a new section 8.265 in title 19, Code of Federal Regulations

TREASURY DEPARTMENT, July 10, 1942.

To Collectors of Customs and Others Concerned:

Public Law 633, approved June 27, 1942, to exempt from duty and tax the personal and household effects of persons evacuated to the United States under Government orders, and of certain classes of persons in the service of the United States, or of their families, is published below for your information and guidance:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, under such regulations as the Secretary of the Treasury may prescribe, the personal and household effects of any person in the service of the United States, or of his family, or of any person evacuated to the United States under Government orders, may be brought into the United States or any of its possessions, pursuant to Government orders or instructions, without the payment of any duty or tax imposed upon, or by reason of, importation.

Sec. 2. This Act shall be effective with respect to articles entered for consumption or withdrawn from warehouse for consumption on or after December 8, 1941, and shall have no force or effect on or after the day following the proclamation of peace by the President. The free entry herein authorized shall apply to any effects described in section 1 which are in customs custody on the effective date of this Act, notwithstanding the provisions of sections 490 and 491 of the Tariff Act of 1930, as amended.

The following regulations are hereby promulgated pursuant to the provisions of section 1 of the act:

Sec. 8.265 *Free entry of personal and household effects of certain classes of persons in the service of the United States, of their families, and of evacuees.* (a) Under Public Law 633, approved June 27, 1942, free entry may be accorded to the personal and household effects of any person evacuated to the United States under Government orders and to the personal and household effects of any person in the service of the United States, or of his family, which are forwarded to the United States by reason of Government instructions regarding the movement of the owner or the articles, whether or not the owner returns to this country.

(b) The act does not apply to articles imported for sale, but the term "personal effects" as used therein is not confined to that class of articles described in the first provision of paragraph 1798, Tariff Act of 1930, as amended (U. S. C. 1940 ed., sec. 1201, par. 1798); nor is any period of use, such as is prescribed by paragraph 1632, Tariff Act of 1930 (U. S. C. 1940 ed., sec. 1201, par. 1632), applicable to household effects entered under this act.

(c) All articles for which free entry is claimed under the act shall be entered or withdrawn in accordance with the requirements prescribed by the Tariff Act of 1930. The Bureau has not prepared forms of declarations or certificates to be filed in connection with such entries or withdrawals. Collectors of customs shall, therefore, accord free entry under the statute upon the production of satisfactory proof that the articles are entitled to the benefit thereof.

(d) Certified or other invoices shall not be required for articles accorded free entry under the act.

(e) The act is effective with respect to articles entered, or withdrawn from warehouse, for consumption on and after December 8, 1941, and before the proclamation of peace by the President. Duties and taxes paid on articles entered or withdrawn on or after December 8, 1941, may therefore be refunded provided such refunds are not precluded by the provisions of section 514 or 520 (c) (2), Tariff Act of 1930, as amended (U. S. C. 1940 ed., title 19, secs. 1514, 1520 (c) (2)). (Secs. 481, 484, 498, 46 Stat. 719, 722, 728; 19 U. S. C. 1481, 1484, 1498.)

(514.15)

D. W. BELL,

Acting Secretary of the Treasury.

(T. D. 50679)

Drawback

Synopsis of drawback rates and amendments issued June 22 to July 2, 1942, inclusive, pursuant to articles 1041, 1042, and 1043, Customs Regulations of 1937

(A) *Gasoline, aviation.*—Manufactured under section 313 (a) by the Humble Oil & Refining Co., Houston, Tex., with the use of gasoline manufactured under drawback regulations.

Rate effective on aviation gasoline manufactured on or after March 16, 1942, and exported on or after March 23, 1942.

Sworn statements of April 17 and June 12, 1942, forwarded to collector of customs, New Orleans, La., June 29, 1942. (731.1).

(B) *Medicinal preparations.*—Manufactured under section 313 (d) by the Upjohn Co., Kalamazoo, Mich., with the use of domestic tax-paid alcohol.

Rate effective on products manufactured and exported on or after October 1, 1941.

T. D. 44816-J, as extended by T. D. 45080-C, and T. D. 45882-L, *revoked.*